

## **REMARKS:**

### **Status of Claims**

Claims 1-8, 10 and 12-13 are pending of which claim 1 is an independent claim.

### **Claim Rejections under 35 USC 102 and 103**

In the Office Action mailed July 7, 2008, claims 1 and 12 of the present application were rejected under 35 U.S.C. 102(a) as being anticipated by Komatsu (US Patent No. 6,467,420). Claims 2 and 10 were rejected under 35 U.S.C. 103(a) as being unpatentable over Komatsu in view of Tajima et al (US 6,263,817). Claims 3-6, 12 and 13 were rejected under 35 U.S.C. 103(a) as being unpatentable over Komatsu in view of Jalowsky (US 4,517,910). Claim 7 was rejected under 35 U.S.C. 103(a) as being unpatentable over Komatsu in view of Fortuna (US 6,718,895). Claim 8 was rejected under 35 U.S.C. 103(a) as being unpatentable over Komatsu in view of JP 2000-64183.

Komatsu discloses that an embroidery is made with a needle thread 2 on a cloth 1. Then, the needle thread 2 is cut on the cloth 1 as shown in Fig. 1(A) or the center portion of the thread 2 is removed. Komatsu does not cut the cloth 1 but only cuts the needle thread 2.

On the other hand, the present invention recites "cutting the intermediary layer at a height to separate the top and base layers". In other words, in the present invention, the intermediate layer sandwiched by the top and base layers are cut in the direction parallel to the top and base layers to thereby separate the top and base layers. There is nothing in Komatsu that discloses or teaches the claimed step.

Not only Komatsu but also the other cited references are silent about the claimed invention. Therefore, claim 1 is not anticipated or obvious in view of Komatsu and the other references, either individually or in combination. Claim 1 should be allowable over the cited references. Since claim 1 should be allowable, the other claims should also be allowable.

Since the Examiner withdrew the rejection based on WO 03/024676, Applicant believes that the Goda declaration has overcome the rejection based on WO 03/024676.

Respectfully submitted,

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